

READ THE INSTRUCTIONS CAREFULLY BEFORE PREPARING THIS REPORT

Telephone Number _____

Name of Person Filing Lester Smith

File Number U

B Held an interest in or derived income or economic benefit with monetary value from a business (1) a substantial part of which consists of buying from selling or leasing to or otherwise dealing with the business of an employer whose employees your labor organization represents or is actively seeking to represent or (2) any part of which consists of buying from or selling or leasing directly or indirectly to or otherwise dealing with your labor organization or with a trust in which your labor organization is interested

8 Name and address of Business (including trade name If any)

Name

Trade Name If any

P O Box Bldg Room No If any

Street

City

State Z.P Code + 4

9 Business deals with

- ☐ a Labor Organization
- ☐ b Trust
- ☐ c Employer

10 If 9 b or 9 c is checked give trust or employer's name

Name

Trade Name If any

P O Box, Bldg Room No If any

Street

City

State ZIP Code + 4

11 a Nature of such dealing**11 b Approximate dollar value of such dealing****12 a Nature of interest held or income received****12 b Amount**

C Received from any employer (other than an employer covered under parts A and B above) or from any labor relations consultant to an employer any payment of money or other thing of value

13 a. Name and address of Employer or Labor Relations Consultant (including trade name If any)

Name IUPAT DC/Local 500 Joint Apprentice Fund

Trade Name If any

P O Box Bldg Room No If any P O Box 1923

Street 1930 North 13TH Street

City Paducah

State Kentucky ZIP Code + 4 42002-1923

14 a Nature of payment

Wages for teaching and instruction	\$1 328
Reimbursement for travel expenses	\$ 26
Reimbursement for class expenses	\$ 63
Reimbursement for instruction materials	\$ 171

13 b Is the Business an Employer ☒ or Consultant ☐ ?

14 b Amount of payment \$1 588

JACKSON & PAGE, PLLC
ATTORNEYS AT LAW
1200 BROADWAY P O BOX 7603
PADUCAH KENTUCKY 42002 7603

J RONALD JACKSON MBA CPA*
ROBERT L. PAGE

TELEPHONE (270) 442-3433
FACSIMILE (270) 442-3688

August 15, 2005


U S Department of Labor
Employment Standards Administration
Office of Labor-Management Standards
200 Constitution Avenue, N W , Room 5119
Washington, D C 20210

Re Form LM-30 for Lester R Smith as
An employee of the IUPAT DC/Local 500
Joint Apprenticeship Fund

Dear Sir/Madam

Enclosed is Form LM-30 for the above referenced individual Mr Smith is a member of Local 500, IUPAT Union and is employed, on a part time basis, by the Local 500 Joint Apprentice Fund to instruct new apprentice painters and to provide continuing training for journeymen painters to improve skills I am unsure if this form is required for this entity (tax exempt under Internal Revenue Code section 501(c)(3)), but since Mr Smith is a member of the local painters' union I am preparing this form for him We have named his employer, the tax exempt entity, in section C of form LM-30 as we believe this is the proper classification However, if you determine that the information should have been entered in section B of form LM-30, I will promptly assist Mr Smith to file an amended form

In fact we cannot ascertain whether a return is even due for the compensation paid to Mr Smith for this part-time instruction and training For safety, in the event it is required, we are submitting form LM-30 under the extended time filing period and request that it be accepted as filed in a good faith effort to comply with filing requirements We understand the employer will also file form LM-10 just in case it is due Your guidance in whether a return should be filed for future periods is requested Thank you

Sincerely,

J Ronald Jackson

JRJ/sw

Enclosure

Copy to Mr Smith

PAINTERS LOCAL UNION #500

INTERNATIONAL UNION OF PAINTERS AND ALLIED TRADES AFL-CIO, CLC

1930 North 13th Street
Paducah KY 42001

Organizing since 1900

Phone 270 441-7697
Fax 270 441 769



August 15 2005

U S Department of Labor
Employment Standards Administration
Office of Labor-Management Standards
200 Constitution Avenue NW, Room N-5616
Washington, DC 20210

RE Form LM-30 (1/1/04 – 12/31/04)

To Whom It May Concern

The transactions, dealings and interests that are detailed in the attached Form LM-30 represent my good faith effort to reconstruct the reportable occurrences for the period of January 1, 2004 to December 31 2004 I am a first-time filer and was unaware of the filing requirements until recently, some items may have been unintentionally omitted If in the future it comes to my attention that there exists a transaction, dealing or interest that should have been reported for the period of January 1, 2004 to December 31 2004 I will immediately file an amended Form LM-30

Sincerely yours,

Lester R Smith
Trustee
Painters Local Union 500